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# The Qualified Subchapter S Subsidiary Election - A Primer and Beyond

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My article about Qualified Subchapter S Subsidiaries was published in the September 2016 issue of the *Journal of Taxation*, a Thomson Reuters publication. The article offers an in-depth discussion of the QSub qualification requirements, the election, late filing relief, termination and inadvertent termination relief. It also provides a broad discussion of various QSub planning opportunities as well as potential pitfalls. I hope it is informative and offers you some useful information for application in your tax practices.

A copy of the article is available for download on the [GSB website](#).

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## Authored by

[Larry J. Brant](#)

[Principal|Portland](#)

[503.553.3114](tel:503.553.3114) [larry.brant@foster.com](mailto:larry.brant@foster.com)